



31 CFR Subtitles A and B

Semiannual Agenda

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order 12866 ("Regulatory Planning and Review"), which require the publication by the Department of a semiannual agenda of regulations.

FOR FURTHER INFORMATION CONTACT: The Agency contact identified in the item relating to that regulation.

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or bureau review.

Beginning with the fall 2007 edition, the Internet has been the primary medium for disseminating the Unified Agenda. The complete Unified Agenda will be available online at www.reginfo.gov and www.regulations.gov, in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury's printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant economic impact on a substantial number of small entities; and

(2) Rules that have been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act's Agenda requirements. Additional information on these entries is available in the Unified Agenda available on the Internet.

The semiannual agenda of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

NAME: Michael Briskin,

Deputy Assistant General Counsel for General Law and Regulation.

Bureau of the Fiscal Service—Proposed Rule Stage

Sequence Number	Title	Regulation Identifier Number
158	Revision of the Federal Claims Collection Standards (31 CFR Parts 900-904) (Section 610 Review)	1530-AA29

Financial Crimes Enforcement Network—Proposed Rule Stage

Sequence Number	Title	Regulation Identifier Number
159	Section 6101. Establishment of National Exam and Supervision Priorities	1506-AB52
160	Residential Real Estate Transaction Reports and Records	1506-AB54
161	Revisions to Customer Due Diligence Requirements for Financial Institutions	1506-AB60

Financial Crimes Enforcement Network—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number

162	Section 6212. Pilot Program on Sharing of Information Related to Suspicious Activity Reports Within a Financial Group	1506-AB51
163	Beneficial Ownership Information Access and Safeguards, and Use of FinCEN Identifiers for Entities	1506-AB59

Financial Crimes Enforcement Network—Long-Term Actions

Sequence Number	Title	Regulation Identifier Number
164	Amendments to the Definition of Broker or Dealer in Securities (Crowd Funding)	1506-AB36
165	Clarification of the Requirement to Collect, Retain, and Transmit Information on Transactions Involving Convertible Virtual Currencies and Digital Assets With Legal Tender Status	1506-AB41
166	Requirements for Certain Transactions Involving Convertible Virtual Currency or Digital Assets	1506-AB47
167	Section 6110. Bank Secrecy Act Application to Dealers in Antiquities and Assessment of Bank Secrecy Act Application to Dealers in Arts	1506-AB50
168	Commercial Real Estate Transaction Reports and Records	1506-AB61

Customs Revenue Function—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number
169	Enforcement of Copyrights and the Digital Millennium Copyright Act	1515-AE26

Internal Revenue Service—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number
170	Guidance on the Elimination of Interbank Offered Rates	1545-BO91
171	MEPs and the Unified Plan Rule	1545-BO97

Internal Revenue Service—Completed Actions

Sequence Number	Title	Regulation Identifier Number
172	Information Reporting of Health Insurance Coverage and Other Issues Under Sections 6055 and 6056	1545-BQ11

Department of the Treasury (TREAS)	Proposed Rule Stage
Bureau of the Fiscal Service (FISCAL)	

158. • REVISION OF THE FEDERAL CLAIMS COLLECTION STANDARDS (31 CFR PARTS 900-904) (SECTION 610 REVIEW) [1530-AA29]

Legal Authority: 31 U.S.C. 3711

Abstract: The Department of Justice jointly with the Department of the Treasury will revise the Federal Claims Collection Standards to address statutory changes and to improve clarity of existing regulations.

Timetable:

Action	Date	FR Cite
NPRM	07/00/23	

Regulatory Flexibility Analysis Required: No

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RIN: 1530-AA29

BILLING CODE 4810-AS-P

Department of the Treasury (TREAS)	Proposed Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

159. SECTION 6101. ESTABLISHMENT OF NATIONAL EXAM AND SUPERVISION PRIORITIES

[1506-AB52]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) as part of the establishment of national exam and supervision priorities. The proposed rule implements Section 6101(b) of the Anti-Money Laundering Act of 2020 (AML Act), enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA), that requires the Secretary of the Treasury (Secretary) to issue and promulgate rules for financial institutions to carry out the government-wide anti-money laundering and countering the financing of terrorism priorities (AML/CFT Priorities). The proposed rule: (i) incorporates a risk assessment requirement for financial institutions; (ii) requires financial institutions to incorporate AML/CFT Priorities into risk-based programs; and (iii) provides for certain technical changes. Once finalized, this proposed rule will affect all financial institutions subject to regulations under the Bank Secrecy Act and have AML/CFT program obligations.

Timetable:

Action	Date	FR Cite
NPRM	12/00/23	
NPRM Comment Period End	02/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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160. RESIDENTIAL REAL ESTATE TRANSACTION REPORTS AND RECORDS [1506-AB54]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) to address money laundering threats in the U.S. residential real estate sector.

Timetable:

Action	Date	FR Cite
ANPRM	12/08/21	86 FR 69589
ANPRM Comment Period End	02/07/22	
NPRM	08/00/23	
NPRM Comment Period End	10/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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RIN: 1506-AB54

161. REVISIONS TO CUSTOMER DUE DILIGENCE REQUIREMENTS FOR FINANCIAL INSTITUTIONS [1506-AB60]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336;

Abstract: FinCEN intends to issue an NPRM entitled Revisions to Customer Due Diligence Requirements for Financial Institutions, relating to Section 6403(d) of the Corporate Transparency Act (CTA). The CTA was enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA). Section 6403(d) of the CTA requires FinCEN to revise its customer due diligence (CDD) requirements for financial institutions to account for the changes created by the two other rulemakings

FinCEN is required to issue pursuant to the CTA. With regard to the first required rulemaking, FinCEN issued a final rule entitled "Beneficial Ownership Information Reporting Requirements" (BOI reporting rule). The second required rulemaking relates to access by authorized recipients to beneficial ownership information (BOI) that will be reported to FinCEN and the use of FinCEN identifiers. FinCEN previously issued an ANPRM entitled Beneficial Ownership Information Reporting Requirements on April 5, 2021, that solicited comments on a wide range of questions that concerned all three rulemakings. FinCEN also previously issued a Notice of Proposed Rulemaking with the same title on December 8, 2021 (BOI Reporting NPRM) that addressed only the first of the three rulemakings, but the comments FinCEN received related to all three subjects. The proposed rule reflects FinCEN's consideration of public comments that have been received in response to the ANPRM and BOI Reporting NPRM. The CTA requires that the revisions to the CDD requirements be finalized within one year after the effective date of the BOI reporting rule.

Timetable:

Action	Date	FR Cite
NPRM	11/00/23	
NPRM Comment Period	01/00/24	
End		

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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RIN: 1506-AB60

Department of the Treasury (TREAS)	Final Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

162. SECTION 6212. PILOT PROGRAM ON SHARING OF INFORMATION RELATED TO SUSPICIOUS ACTIVITY REPORTS WITHIN A FINANCIAL GROUP [1506-AB51]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Final Rule in order to implement Section 6212 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5318(g)) to establish a pilot program that permits financial institutions to share suspicious activity report (SAR) information with their foreign branches, subsidiaries, and affiliates for the purpose of combating illicit finance risks. The section further requires the Secretary of the Treasury to issue rules to implement the amendment within one year of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
NPRM	01/25/22	87 FR 3719
NPRM Comment Period End	03/28/22	
Final Rule	11/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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RIN: 1506-AB51

163. BENEFICIAL OWNERSHIP INFORMATION ACCESS AND SAFEGUARDS, AND USE OF FINCEN IDENTIFIERS FOR ENTITIES [1506-AB59]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a final rule entitled Beneficial Ownership Information Access and Safeguards, and Use of FinCEN Identifiers for Entities. The proposed regulations will establish protocols to protect the security and confidentiality of the beneficial ownership information (BOI) that will be reported to FinCEN pursuant to Section 6403 of the Corporate Transparency Act (CTA), and will establish the framework for authorized recipients' access to the BOI reported. The final rule will also specify when and how reporting companies can use FinCEN identifiers to report the BOI of entities. The CTA was

enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA). This rule is the second of three rulemakings FinCEN is required to issue under the CTA. With regard to the first required rulemaking, FinCEN issued a final rule entitled "Beneficial Ownership Information Reporting Requirements" (BOI reporting rule).

The third required rulemaking will revise the customer due diligence (CDD) requirements for financial institutions. FinCEN previously issued an Advance Notice of Proposed Rulemaking (ANPRM) entitled Beneficial Ownership Information Reporting Requirements on April 5, 2021, that solicited comments on a wide range of questions that concerned all three rulemakings. FinCEN also previously issued a Notice of Proposed Rulemaking with the same title on December 8, 2021 (BOI Reporting NPRM) that addressed only the first of the three rulemakings, but the comments FinCEN received related to all three subjects. This rule reflects FinCEN's consideration of public comments that have been received in response to the ANPRM and BOI Reporting NPRM, as well as to the NPRM for Beneficial Ownership Information Access and Safeguards.

Timetable:

Action	Date	FR Cite
NPRM	12/16/22	87 FR 77404
NPRM Comment Period End	02/14/23	
Final Action	09/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 800 767-2825

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RIN: 1506-AB59

Department of the Treasury (TREAS)	Long-Term Actions
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Financial Crimes Enforcement Network (FINCEN)	
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164. AMENDMENTS TO THE DEFINITION OF BROKER OR DEALER IN SECURITIES (CROWD FUNDING) [1506-AB36]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5332

Abstract: FinCEN is finalizing amendments to the regulatory definitions of "broker or dealer in securities" under the regulations implementing the Bank Secrecy Act. The changes are intended to expand the current scope of the definitions to include funding portals involved in the offering or selling of securities through crowdfunding pursuant to section 4(a)(6) of the Securities Act of 1933. In addition, these amendments would require funding portals to implement policies and procedures reasonably designed to achieve compliance with all of the Bank Secrecy Act requirements that are currently applicable to brokers or dealers in securities. The rule to require these organizations to comply with the Bank Secrecy Act regulations is intended to help prevent money laundering, terrorist financing, and other financial crimes.

NOTE: This is not a new requirement; it replaces RINs 1506-AB24 and 1506-AB29.

Timetable:

Action	Date	FR Cite
NPRM	04/04/16	81 FR 19086
NPRM Comment Period End	06/03/16	
Final Action	To Be	Determined

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

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RIN: 1506-AB36

165. CLARIFICATION OF THE REQUIREMENT TO COLLECT, RETAIN, AND TRANSMIT INFORMATION ON TRANSACTIONS INVOLVING CONVERTIBLE VIRTUAL CURRENCIES AND DIGITAL ASSETS WITH LEGAL TENDER STATUS [1506-AB41]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: The Board of Governors of the Federal Reserve System and FinCEN (collectively, the "Agencies") intend to issue a revised proposal to clarify the meaning of "money" as used in the rules implementing the Bank Secrecy Act requiring financial institutions to collect, retain, and transmit information on certain funds transfers and transmittals of funds. The Agencies intend that the revised proposal will ensure that the rules apply to domestic and cross-border transactions involving convertible virtual currency, which is a medium of exchange (such as cryptocurrency) that either has an equivalent value as currency, or acts as a substitute for currency, but lacks legal tender status. The Agencies further intend that the revised proposal will clarify that these rules apply to domestic and cross-border transactions involving digital assets that have legal tender status.

Timetable:

Action	Date	FR Cite
NPRM	10/27/20	85 FR 68005
NPRM Comment Period End	11/27/20	
Second NPRM	06/00/24	
Second NPRM Comment Period End	08/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

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RIN: 1506-AB41

166. REQUIREMENTS FOR CERTAIN TRANSACTIONS INVOLVING CONVERTIBLE VIRTUAL CURRENCY OR DIGITAL ASSETS [1506-AB47]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN is amending the regulations implementing the Bank Secrecy Act (BSA) to require banks and money service businesses (MSBs) to submit reports, keep records, and verify the identity of

customers in relation to transactions involving convertible virtual currency (CVC) or digital assets with legal tender status ("legal tender digital assets" or "LTDA") held in unhosted wallets, or held in wallets hosted in a jurisdiction identified by FinCEN.

Timetable:

Action	Date	FR Cite
NPRM	12/23/20	85 FR 83840
NPRM Comment Period End	01/04/21	
Final Action	06/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

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RIN: 1506-AB47

167. SECTION 6110. BANK SECRECY ACT APPLICATION TO DEALERS IN ANTIQUITIES AND ASSESSMENT OF BANK SECRECY ACT APPLICATION TO DEALERS IN ARTS [1506-AB50]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking to implement Section 6110 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5312(a)(2)) to include as a financial institution a person engaged in the trade of antiquities, including an advisor, consultant, or any other person who engages as a business in the solicitation or the sale of antiquities, subject to regulations prescribed by the Secretary of the Treasury. The section further requires the Secretary of the Treasury to issue proposed rules to implement the amendment within 360 days of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
ANPRM	09/24/21	86 FR 53021

ANPRM Comment Period	10/25/21	
End		
NPRM	To Be	Determined

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB50

168. • COMMERCIAL REAL ESTATE TRANSACTION REPORTS AND RECORDS [1506-AB61]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) to address money laundering threats in the U.S. commercial real estate sector.

Timetable:

Action	Date	FR Cite
NPRM	09/00/24	
NPRM Comment Period	11/00/24	
End		

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes

Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 800 767-2825

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RIN: 1506-AB61

BILLING CODE 4810-02-P

Department of the Treasury (TREAS)	Final Rule Stage
Customs Revenue Function (CUSTOMS)	

169. ENFORCEMENT OF COPYRIGHTS AND THE DIGITAL MILLENNIUM COPYRIGHT ACT [1515-AE26]

Legal Authority: Title III of the Trade Facilitation and Trade Enforcement Act of 2015 (Pub. L. 114-125); 19 U.S.C. 1595a(c)(2)(G); 19 U.S.C. 1624

Abstract: This rule amends the U.S. Customs and Border Protection (CBP) regulations pertaining to importations of merchandise that violate or are suspected of violating the copyright laws in accordance with title III of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) and certain provisions of the Digital Millennium Copyright Act (DMCA).

Timetable:

Action	Date	FR Cite
NPRM	10/16/19	84 FR 55251
NPRM Comment Period End	12/16/19	
Final Rule	07/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Alaina Van Horn, Chief, Intellectual Property Enforcement Branch, Department of the Treasury, Customs Revenue Function, 1331 Pennsylvania Avenue NW, Washington, DC 20229

Phone: 202 325-0083

Email: alaina.vanhorn@cbp.dhs.gov

RIN: 1515-AE26

BILLING CODE 9111-14-P

Department of the Treasury (TREAS)	Final Rule Stage
Internal Revenue Service (IRS)	

170. GUIDANCE ON THE ELIMINATION OF INTERBANK OFFERED RATES [1545-BO91]

Legal Authority: 26 U.S.C. 882c and 7805; 26 U.S.C. 7805

Abstract: The final regulations will provide guidance on the tax consequences of the phased elimination of interbank offered rates (IBORs) that is underway in the United States and many foreign countries.

Taxpayers have requested guidance that addresses the transition from IBOR to other reference rates and the determination of the interest expense deduction of a foreign corporation.

Timetable:

Action	Date	FR Cite
NPRM	10/09/19	84 FR 54068
NPRM Comment Period End	11/25/19	
Final Action (TD 9961)	01/04/22	87 FR 166
Final Action Effective	03/07/22	
Final Action	06/00/23	

Regulatory Flexibility Analysis Required: Yes**Agency Contact:** Caleb Trimm, Attorney, Department of the Treasury, Internal Revenue Service, 1111

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RIN: 1545-BO91

171. MEPS AND THE UNIFIED PLAN RULE [1545-BO97]**Legal Authority:** 26 U.S.C. 7805; 26 U.S.C. 413

Abstract: These proposed regulations provide guidance relating to the tax qualification of multiple employer plans (MEPs) described in section 413(e) of the Internal Revenue Code (Code). The proposed regulations would provide an exception, if certain requirements are met, to the application of the "unified plan rule" for section 413(e) MEPs in the event of a failure by one or more participating employers to take actions required of them to satisfy the requirements of section 401(a) or 408 of the Code. The regulations affect participants in MEPs, MEP sponsors and administrators, and employers maintaining MEPs.

Timetable:

Action	Date	FR Cite
NPRM	07/03/19	84 FR 31777
NPRM Comment Period End	10/01/19	
Second NPRM	03/28/22	87 FR 17225

Second NPRM Comment	05/27/22	
Period End		
Final Action	06/00/23	

Regulatory Flexibility Analysis Required: Yes

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RIN: 1545-BO97

Department of the Treasury (TREAS)	Completed Actions
Internal Revenue Service (IRS)	

172. INFORMATION REPORTING OF HEALTH INSURANCE COVERAGE AND OTHER ISSUES

UNDER SECTIONS 6055 AND 6056 [1545-BQ11]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 5000A; 26 U.S.C. 6056

Abstract: These regulations revise notice and filing requirements under sections 6055 and 6056 of the Internal Revenue Code. The regulations are needed to provide health coverage reporters an extension of time in which to furnish certain statements and an alternative manner of allowing certain health coverage reporters to provide information to covered individuals. These regulations also provide that the term "minimum essential coverage", as that term is defined in health insurance-related tax laws, does not include Medicaid coverage limited to COVID-19 testing and diagnostic services provided pursuant to the Families First Coronavirus Response Act.

Completed:

Reason	Date	FR Cite
Final Action: TD 7790	12/15/22	87 FR 76569
Final Action Effective	12/15/22	

Regulatory Flexibility Analysis Required: Yes

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RIN: 1545-BQ11

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